



Appeal of Citadel Industries, Inc.,  
successor in interest to  
Alco Products, Incorporated

regulation (Cal. Admin. Code, tit. 18, reg. 25101) and were  
sufficient to sustain respondent's assignment to California  
of the sales thus negotiated.

O R D E R

Pursuant to the views expressed in the opinion  
of the board on file in this proceeding, and good cause  
appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant  
to section 25667 of the Revenue and Taxation Code, that the  
petition for rehearing of the appeal of Citadel Industries, Inc.,  
successor in interest to Alco Products, Incorporated, from the  
action of the Franchise Tax Board on protests against proposed  
assessments of additional franchise tax in the amounts of  
\$79.49 and \$2,084.64 for the income years 1958 and 1959,  
respectively, be and the same is hereby denied and that our  
order of June 28, 1966, be and the same is hereby affirmed.

Done at Sacramento, California, this 1st day  
of September 1966, by the State Board of Equalization.

[Signature], Chairman  
John W. Lynch, Member  
Paul R. Leach, Member  
[Signature], Member  
[Signature], Member

ATTEST: [Signature], Secretary

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of )  
PONTICOPOULOS, INC. )

ORDER CORRECTING CLERICAL ERROR

It is hereby ordered that the word "Sacramento," appearing on line 9 of the last page of the opinion and order issued by the board on September 1, 1966, in the matter of the Appeals of Ponticopoulos, Inc., be changed to "September,"

Bone at Sacramento , California, this 6th day  
of October , 1966, by the State Board of Equalization.

Robert P. Hickey, Chairman  
John W. Lynch, Member  
Paul R. Hickey, Member  
Robert K. Hickey, Member  
\_\_\_\_\_, Member.

ATTEST: W. H. Hickey, Secretary